IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

MONDAY, THE 22ND OCTOBER 2007 / 30TH ASWINA 1929

ST.Rev..No. 52 of 2005

TA.159/2002 of S.T.A.T.ADDL.BENCH,ERNAKULAM

REVISION PETITIONER: RESPONDENT: REVENUE:

STATE OF KERALA
REPRESENTED BY THE DEPUTY COMMISSIONER (LAW),
COMMERCIAL TAXES, ERNAKULAM.

BY SENIOR GOVERNMENT PLEADER SRI.MUHAMMED RAFIQ

RESPONDENTS: APPELLANT: ASSESSEE:

M/S.RADO TYRES LTD.,
OPP: KRISHNA NURSING HOME,
CHITTOOR ROAD, KOCHI- 11.

BY ADV. SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SRI.ANIL D. NAIR
SMT.PRIYA MAHESH

THIS SALES TAX REVISION HAVING COME UP FOR ORDERS ON 22/10/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

SALES TAX REVISION No. 52 OF 2005

&

C.M. APPLICATION NO. 100 OF 2005

Dated this the 22nd October, 2007

O R D E R

H.L. Dattu, C.J.:

This Sales Tax Revision is filed against the order in T.A.No.159 of 2002 dated 20th December, 2002, for the assessment year 1994-95.

2. In filing the Revision, there is an enormous delay of 496 days.

3. Along with the application to condone the delay, an affidavit is also filed. In the affidavit so filed, except saying that the papers were moving from table to table, no other explanation is offered to condone the delay in filing the Sales Tax Revision. The explanation offered in the affidavit, in our opinion, is fully unsatisfactory. Therefore, the said explanation cannot be accepted by us.

4. Accordingly, the application to condone the delay in filing the Sales Tax Revision requires to be rejected and it is rejected.

5. Consequent to the rejection of the application to condone the delay in filing the Sales Tax Revision, the Sales Tax Revision is also rejected.

Ordered accordingly.

(H.L. DATTU)
Chief Justice

(K.T. SANKARAN)
Judge

ahz/